

HOUSE BILL NO. 478.

EXECUTIVE OFFICE,
STATE OF TEXAS.

Austin, April 6, 1903.

To the Secretary of State:

I disapprove and herewith transmit House bill No. 478, entitled "An Act authorizing Cooke county to issue bonds for the construction of permanent main roads; regulating the expenditure of the funds arising therefrom and authorizing any precinct in said Cooke county to vote a special road tax upon the property of such precinct and to issue bonds for the construction of permanent main roads therein and to secure to such precinct its proper and lawful share of the regular road and bridge tax, and to exempt certain vehicles from taxation, and declaring an emergency."

My objections to this bill are as follows:

Section 15 of the bill purports to exempt from taxation, State and county, all vehicles with tires over a given width.

Section 2, of Article 8, of the Constitution provides that all laws exempting property from taxation other than that specified in the article mentioned, shall be void. There is nothing in the article under which the exemption is attempted to be made, whereby it could be upheld.

The bill also attempts to authorize subdivisions of Cooke county to impose by a vote a tax for road purposes.

The Constitution only allows this right to the entire county.

In my judgment this bill is in violation of the Constitution, for the reasons stated.

S. W. T. LANHAM,
Governor.